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ABSTRACT

This teaching unit, one of a series of eight, provides a view of the impact of war on everyday life and commerce during the Civil War. The unit will supplement teaching the Civil War in U.S. history, economics, or business classes. The unit includes an overview, objectives, class activities, vocabulary, student handouts, and ways to use economic concepts to explain historical developments. Students are divided into groups to conduct historical research on businesses that were Army suppliers using original documents. Following the research, students use the information to simulate the creation of a company. (SM)

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THE CIVIL WAR: ITS IMPACT ON A BORDER COMMUNITY. PERSPECTIVES.

Procter & Gamble Educational
Services
P.O. Box 14009 Dept. E.Q.P.
Cincinnati, OH 45250

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Perspectives
From Procter & Gamble Educational Services

$1.95

THE CIVIL WAR

Its impact on a border community

The Civil War tore the United States apart. It affected every element of daily life, including commerce, even in those areas far from the battlefield.

Cincinnati, Ohio, located just across the Ohio River from Kentucky, is a Northern city by geography, but it had strong commercial ties to the South. Cincinnati was a border community which mirrored the conflicting emotions and forces of a nation divided. While textbooks most often concentrate on great names and battles in discussing the Civil War, this unit provides a view of the impact of war on everyday life.

This unit will supplement teaching the Civil War period in U.S. History, and in Economics or Business classes when discussing the growth of business in the United States. It is appropriate for students in grades 7-12, all ability levels. Average use is one to three class periods.

The unit consists of this teacher folder, with accompanying student materials to be duplicated and distributed. This is one in a series (see back cover) of units which rely heavily on material from the Procter & Gamble Archives.

These experiences of one company and community can serve as a model for students in discovering the history of companies in their own community during the Civil War or in other times of great local, regional or national distress.

Union Army Commissary Agents pose in front of camp supplies.

Overview

(This Overview helps set the stage for moving beyond the textbook to a discussion of the impact of the Civil War on everyday people, even in those areas far removed from the battlefield. It also sets the stage for the activities in the "Suggested Teaching Procedures" section.

Read the Overview and review all inserts before attempting activities. You will find these few minutes well spent.)

One of the often overlooked dramas of the Civil War was its impact on everyday commerce and the lives of everyday people far from the scenes of major battles. While the actual fighting never reached them, there was tragedy of another kind.

Families and friends, and even businesses, found themselves divided by old loyalties. If a business in a certain town bought cotton from a Southern plantation, its sympathy tended to lie with its friends in the South.

On the other hand, if a manufacturer of candles in the same town sold mainly to customers in the North, the firm's owner likely took the side of the Union. Even the best of friends and closest of neighbors lived uneasily with conflicting points of view.

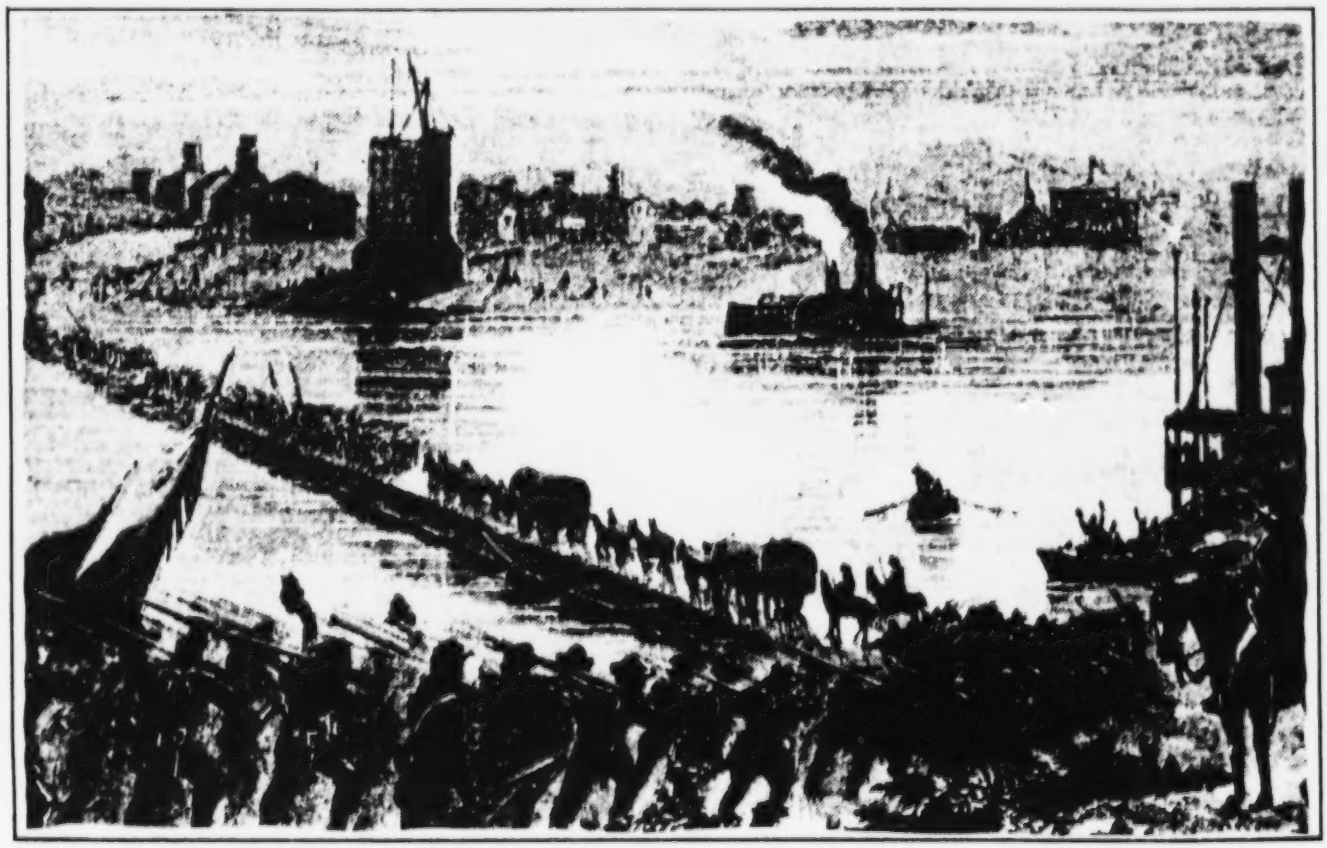
But a time of decision was coming. As tensions grew, people in these border communities knew the time was at hand when they would have to choose between saving the Union or helping the Southern states become a nation of their own.

One such community was Cincinnati, Ohio, and its story is fairly typical.

Cincinnati was a major port and manufacturing center situated across the Ohio River from Kentucky, a slave state nevertheless loyal to the Union. Cincinnati's location was more North than South, but it had strong relationships with both.

For example, it was a center for organizations working to abolish slavery, and it was known that some people of the town helped smuggle slaves to havens in the North. (One of Cincinnati's residents was Harriet Beecher Stowe, the author of *Uncle Tom's Cabin* which boldly questioned slavery on moral grounds and told of its heroine crossing the frozen Ohio River just above Cincinnati.)

But Cincinnati was also a gateway to the South. Many of the products manufactured there were shipped down the Ohio to the Mississippi



Only ferry boats connected Cincinnati with the neighboring state of Kentucky in September, 1862, when the city was in danger of attack from Confederate troops led by General Kirby Smith. Overnight, volunteers built a pontoon bridge across the Ohio River, carrying across lumber and other materials for fortifications.

for sale in Southern markets and raw materials from the South came up these inland waterways to Cincinnati for processing.

As the war clouds gathered, these conflicting loyalties threatened to destroy the harmony of Cincinnati.

Then came the April 12, 1861, attack on Fort Sumter that started the war. A wave of patriotism swept Cincinnati, and cries of "Union! Union! Union!" were heard everywhere. The citizenry, no longer divided, made its choice and set heart and muscle to aid the Northern cause. Other border communities, with equal fervor, chose the South.

What could the citizens and businesses of Cincinnati do to help? Citizens volunteered in the Union Army, provided food, clothing, blankets, lodging for the soldiers, paid the first federal income tax initiated in 1861.

On the business scene, the city had become an important manufacturing center, and now managers and workers, unified in believing that saving the nation was all important, turned factories to supplying the Union army.

The government advertised widely through newspaper notices and bulletins posted throughout the North for companies willing to submit bids for contracts to supply the Union Army. Guns, blankets, food, soap, candles and countless other supplies were needed. To meet the deadline for speedy delivery, factories were expanded, new workers hired.

When the goods reached the camps, every scrap of material was put to use. For example, wooden shipping boxes became chairs, tables, storage cases. Such activity ironically developed into an effective advertising effort for many products. Companies whose traditional products found satisfied consumers among Union soldiers during the war were to find that name recognition of their products would spread and help create new markets once the peace was won and the soldiers returned to their homes.

The heavy demands the army made on these manufacturers, on top of civilian needs, had the usual, though frequently, unforeseen benefit. New inventions, more efficient methods, improved means of transportation—such advances spurred in part by the war—helped the United States end the 19th century as the leading manufacturing nation in the world.

Objectives

At the end of this unit, students will be able to:

1. Identify ways in which business and industry participated in the war effort.

2. Review the way(s) in which individual citizens participated in the Civil War, even in noncombat areas.

3. Increase skills in the use of primary source documents to gain information about a particular subject or period of history.

Suggested Teaching Procedure

As background for Activities I and II:

1. Duplicate the OVERVIEW and distribute it to students to read aloud or silently. Or, make a tape recording of the text and play it for the class. This will set the scene for the activities.

Commissary Awards.—The following awards were made yesterday by Major C. L. Kilburn, U. S. C. in this city:

5,000 lbs. new bacon (clear) sides, J. C. Haight 3½
450 lbs. black tea, G. Griffiths..... 43
15,000 lbs. brown sugar, Wm. Glenn & Sons..... 8 65
7,000 lbs. Rio coffee, R. M. Bishop & Co.....19 85
1,200 lbs. star candles, Procter & Gamble..... 15⅞
400 lbs. soap, Procter & Gamble..... 4¼
70,000 lbs. flour, L. Fagan..... 2 55

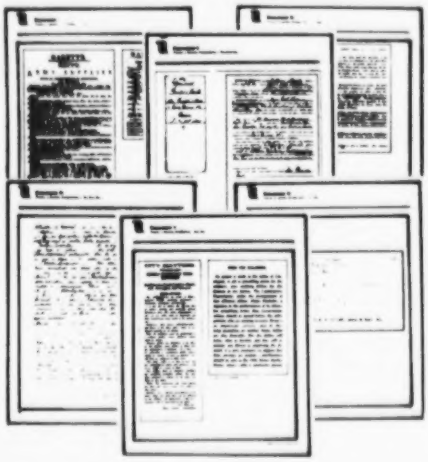
It will be noticed that these awards have been given out at very low prices;

From the Cincinnati Gazette, March 20, 1862. Prices are per 100 pounds.

VOLUNTEER
IN
Capt. Sherwin's Company,
For Three Years or During the War.
ALL THE BOUNTIES PAID.
$30, $25, $13, $2 - $90,
[illegible]
Headquarters at No. 174 Vine street, [illegible] Fourth.

1862 Newspaper notice

2. The VOCABULARY sheet lists words that may be unfamiliar. You may wish to duplicate this sheet for students to use with the documents or have a general class review of the words in advance. (The VOCABULARY can also be used in a wrap-up or test activity.)



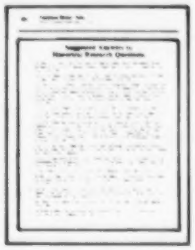
3. Review DOCUMENTS I through VI with students. Tell students they are about to become Historical Researchers, i.e., those who seek clues to past events by examining materials from the past. They will use the documents to answer Historical Research Questions (STUDENT SHEET I).

CITY MATTERS.

HIGHLY IMPORTANT FROM KENTUCKY.

Martial Law Proclaimed in Cincinnati, Covington and Newport.

From the Cincinnati Gazette, September 2, 1862.



(Teacher Note: TEACHER SHEET I matches "Answers to Historical Research Questions" with appropriate documents.)

A Union camp

Activity I

1. Divide the class into teams. Assign each team one or more of the Historical Research Questions, (STUDENT SHEET I) along with the appropriate documents (number to assign is up to the teacher).

2. Tell students that for each answer they must cite the source, identifying the part of the document where the information appears. Have each team appoint a recorder who will also report the answers to the class as a whole. Compile a complete list of answers on the chalkboard.

3. Conduct a general class discussion. What were the advantages or benefits of being an army supplier? What were some of the disadvantages or costs? (TEACHER SHEET I, Side 2 provides suggested points to consider.)

4. Each team reassembles. Using the class list of answers as a source of information, have each team create a company that is to become an army supplier during the Civil War.

NOTE: For Western States, let half the class role-play Civil War residents of the Western area of the War (the area between the Appalachian Mountains and the Mississippi River); the other half role-play residents of the Eastern area of the War.

Remembering that it is the 1860's, students must consider the following: a) area of country in which they are located;
b) resources available to them;
c) what they can produce using these resources; d) equipment available to produce their company's product in the 1860's; e) how and where they will ship their product.

157 W C
Agreement
Procter & Gamble
for Candles & Soap
to Camp Dennison Ohio
Expires
July 30th 1862.
R

Contract between P&G and the Union Army

Activity II

Keep the same teams. Assign documents to each (number is up to teacher) and ask students to search for and list examples of involvement by individual citizens in the war effort. Indicate the document and phrase that provide the information. Follow up with general class discussion. (TEACHER SHEET I, Side II again provides suggested answers.)

Expanded Activities

1. A review of basic economic concepts in the context of various historical periods can provide one or more clues to the how and why as well as the what, when and where of historical events.

The Civil War unit contains examples of economic concepts as "played out" through the experience of one company. For discussion with students, see TEACHER SHEET II.

2. Through library research (history books, newspapers, etc.) determine how daily life in your area was affected by the Civil War.

Were any current businesses in your community operating during the Civil War? What happened to them during the war?

3. This unit looks at how the Union Army got its supplies during the Civil War. In Southern states it would be appropriate for students to gain extra credit by investigating and reporting on supply procedures used by the Confederate Army.

Union Soldiers used shipping crates for chairs in their camps.

Evaluation

As a brief wrap-up, give the QUIZ. This is designed to test students' comprehension. Teachers may also wish to use the VOCABULARY sheet developed for this unit as an evaluation tool.

Project Advisors

Anne Beversdorf, Information Specialist, Indiana University; C. Frederick Risinger, Coordinator for School Social Studies, Indiana University.

Suggested discussions and revisions for using Perspectives to discuss economic concepts in an historical context were developed by Dr. Robert J. Highsmith, Director of Research, Joint Council on Economic Education, New York; Dr. George Vredeveld, Director, Greater Cincinnati Center for Economic Education.

Perspectives units include:

Perspectives Series I:
Cottages to Corporations; **World** War I; The Great Depression; Reflections of History.

Perspectives Series II:
The Civil War; Coping with Growth (Industry in the Late 1800's); World War II; International Operations.

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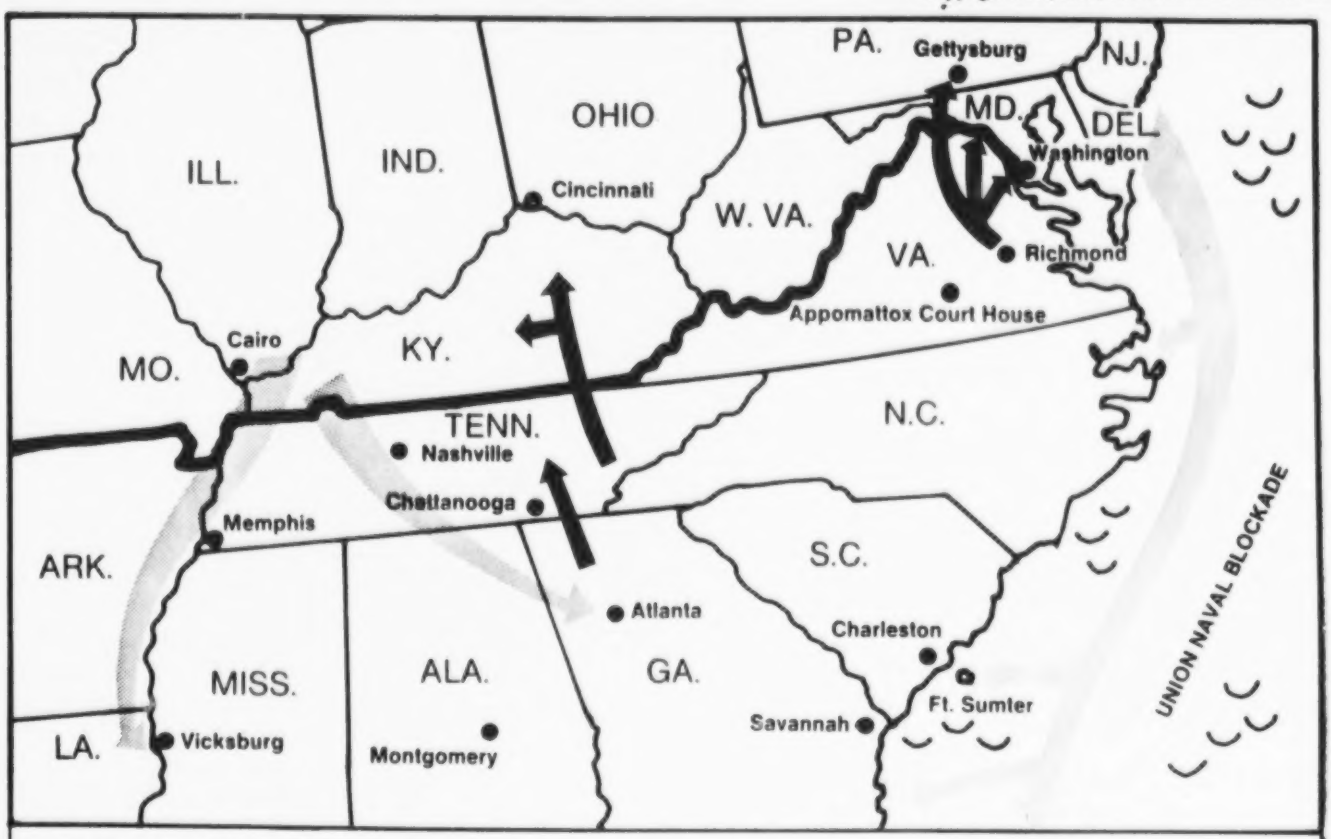


This map shows the location of Cincinnati.

UNION MOVEMENTS

CONFEDERATE THRUSTS

PRINTED IN USA

TERM	DEFINITION
ARMY OF THE WEST	— the Union Army between the Appalachian Mountains and the Mississippi River.
BOARD	— to provide with regular meals and lodging in exchange for payment.
COMMISSARY	— a store for equipment and provisions.
CONTRACT	— a legally binding agreement between two or more persons to do or not to do something.
DEFAULT	— failure to do something required by duty or law.
FULL WEIGHT	— full measure exactly as indicated.
LODGING	— sleeping accommodations.
MARTIAL LAW	— a law or laws passed in time of emergency and enforced by the military authority in command. During the Civil War it applied to all persons and property in occupied territory under threat of invasion.
MILL	— a unit of monetary value equal to 1/1000 U.S. dollar or 1/10 cent.
PILOT BREAD	— a small biscuit or loaf of bread made of flour and water without salt and baked in large or small pans; also called "hardtack."
RATION	— the food allowance of one person or one animal for one day.
ROSIN	— a substance obtained from the dead wood of pine trees by removal of turpentine; used chiefly in making varnishes, lacquers, printing inks and soaps.
SEALED PROPOSAL	— a confidential proposal which is not to be opened until a specified time. (The proposal states the cost of a required product or service.)

Teacher's Note: See other side

STAR CANDLES	— a type of candle made from stearic acid which gave out a white and clean light.
SUBSISTENCE STORES	— military stores which sell food and other goods.
TALLOW	— animal fat used chiefly in making soap, glycerol and candles.

ADDITIONAL WORDS (Assign student(s) to define for extra credit.)

ABROGATION	GAMBREL	PROVISIONS
ALLEGIANCE	KIDNEY TALLOW	SHANKS
CONTRACTOR	OATH	TIERCE
COOPER	PROCLAMATION	UNDERSIGNED

Teacher's Note:

The words or terms listed are used in this unit. The definitions shown relate to the use of these words in the context of this unit. Use this list of definitions as a learning guide for students or, by covering the definitions and making copies for students, use it as a wrap-up test.

GAZETTE.

Cincinnati Gazette
September 17, 1861

ARMY SUPPLIES

OFFICE OF THE COMISSARY OF SUBSISTENCE,
NO. 6 State street,
New York, September 12, 1861.

Proposals will be received by the undersigned, until 4 o'clock P.M., THURSDAY, the 19th inst., for supplying for use of the United States Army, SUBSISTENCE STORES, as follows, viz:

For delivery on the 1st of October, 1861:

2,187 barrels first quality Mess Pork, full salted, 200 lbs meat, city inspected.

231,250 pounds first quality smoked Bacon Sides, slip covers, packed in tight tierces of about 300 lbs each

46,875 pounds first quality Smoked Bacon Shoulders, shank cut off close to the brisket, slip covers, packed as above.

46,875 pounds first quality smoked Hams, slip covers, packed as above.

2,000 barrels first quality full and regular Extra Mess Beef, to be full salted, 200 pounds of meat.

1,000,000 pounds first quality of Pilot Bread, to be packed in boxes of 50 pounds of bread to each box, boxes to be seasoned stuff, bottom and top of single pieces, or, if two pieces, to be tongued and grooved together.

5,000 bushels prime quality White Beans, Peas, or Split Peas, in ordinary barrels, thoroughly coopered, and in good order.

133,333 pounds of prime Rice, in clean, bright spirit barrels.

58,333 pounds prime Rio Coffee, in clean, bright spirit barrels.

93,330 pounds prime Rio Coffee, roasted and ground, in clean, bright spirit barrels.

3,750 pounds good quality Black Tea, one half Oolong, one half Souchorg.

300,000 pounds refined, light yellow Coffee Sugar, or the best quality clean, dry, raw Sugar, in ordinary, well-coopered barrels.

25,000 pounds first quality Adamantine Candles, to be of sixteen ounces to the pound, one half sixes and one half twelves.

80,000 pounds good hard Soap.

1,250 bushels of good, clean, dry, fine Salt, in strong, tight, well coopered barrels, thirty-two quarts to the bushel.

5,000 gallons good Molasses, or Sirup, in barrels or half barrels, with four iron hoops.

16,660 pounds first quality Dried Apples, in tight barrels.

For delivery on the 8th of October, 1861, the same quantity as above.

For delivery on the 15th of October, 1861, the same quantity as above.

For delivery on the 22d of October, 1861, the same quantity as above.

Small samples in labeled boxes to accompany the proposals, when practicable. Separate proposals will be required for each article, in which reference must be made to their proper samples. Certificates of inspection will be required for all the meats, certifying, on the part of the seller, their present quality and condition. The meats will also be examined and passed upon by Robert P. Getty, Inspector on the part of the United States. The seller's name, with date of purchase, required on each package. Boxes to be strapped with light green hickory straps. All the stores will be carefully inspected before their delivery, and carefully compared with the retained samples. Bidders may propose for the whole or any part of each article. The stores are to be delivered, free of charge to the United States, at convenient and ordinary points of delivery in the cities of New York or Brooklyn. Such portion of the articles, except meat, as may be required to be delivered at the public storehouse, No. 4 State street, shall be so delivered without cost to the United States. Persons not having the precise variety of stores above described, but having articles of similar kinds, are at liberty to send in proposals, which will receive attention according to price and adaptation to the wants of the service.

A. B. EATON,
Major and Com. Sub. U.S.A

GAZETTE.

Cincinnati Gazette
March 20, 1862

Commissary Awards—The following awards were made yesterday by Major C.L. Kilburn, U.S. C. in this city:

5,000 lbs. new bacon (clear) sides, J.C. Fielddy	$5 93
30,000 lbs. new bacon (clear) sides, Brooks, Johnson & Co.	5 97
40,000 lbs. new bacon (clear) sides, Brooks, Johnson & Co.	5 94
50,000 lbs. hard bread, Brubeck & Haight	3½
450 lbs. black tea, G. Griffiths	43
15,000 lbs. brown sugar, Wm. Glenn & Sons	8 65
7,000 lbs. Rio coffee, R. M. Bishop & Co.	19 85
1,200 lbs. star candles, Procter & Gamble	15⅞
400 lbs. soap, Procter & Gamble	4¼
70,000 lbs. flour, L. Fagan	2 55

It will be noticed that these awards have been given out at very low prices; for it must be remarked that all the articles are to be packed in boxes, each box containing 100 lbs. of each article, strapped with iron, and no charge for packages.

Copies of Civil War notices which appeared in the Cincinnati newspaper.

Teacher's Note: See other side

Teacher's Note:

The federal government advertised widely by newspaper notices and bulletins posted throughout the North asking companies to supply the Union Army with food, clothing, equipment, other goods. Awards made were published in the newspapers.

157 VC
Agreement
Procter* & Gamble
Star Candles & Soap
Camp Dennison Ohio
Expires
July 30th 1862
R

* Even as early as 1862 the Procter name was misspelled O-R. On the original document, it is misspelled throughout except, of course, in the personal signatures of William and William A.

Articles of Agreement made this Tenth day of March Eighteen Hundred and Sixty two, between Major C. L. Kilburn Commissary of Subsistence in the service of the United States of America, of the one part, and Wm Procter, Wm A. Procter & Jas Gamble & Samuel Lowry constituting the firm Procter & Gamble of Cincinnati County of Hamilton in the State of Ohio, of the other part.

This Agreement Witnesseth, that the said Major C. L. Kilburn Commissary of Subsistence for and on behalf of the United States of America, and the said Wm Procter, Wm A. Procter, J. Gamble & Samuel Lowry Ohio heirs, executors, and administrators, have mutually agreed, and by these presents do mutually covenant and agree, to and with each other, in manner following, viz:

First. That the said Wm Procter, Wm A. Procter, Jas Gamble & Samuel Lowry shall deliver at Camp Dennison Ohio Star Candles (full weight) and Soap in Boxes of a good merchantable and wholesome quality, in such quantities as may be from time to time required for the troops, Camp Dennison Ohio on such days as shall be designated by the Assistant Commissary of Subsistence.

This contract shall be in force for four months, or such less time as the Commissary General may direct, commencing on the Fifteenth day of March eighteen hundred and Sixty two & Ending July the 30th 1862

Second. The said Wm Procter, Wm A. Procter, J. Gamble & Samuel Lowry shall receive Sixteen cents and ——— mills per pound for every pound of Star Candles, Five Cents and one Mill per pound for every pound of Soap

( )

delivered and accepted under this contract.

Third. Payment shall be made monthly for the amount of Star Candles & Soap furnished under this contract; but in the event of the Assistant Commissary of Subsistence being without funds then payment to be made as soon after as funds may be received for that purpose.

Fourth.—That wherever and as often as the Soap & Star Candles specified to be issued by this contract shall, in the opinion of the commanding officer, be unfit for issue, or of a quality inferior to that required by the contract, a survey shall be held thereon by two officers, to be designated by the commanding officer, and in case of disagreement, a third person shall be chosen by those two officers; the three thus appointed and chosen shall have power to reject such parts or the whole of the Star Candles & Soap as to them appear unfit for issue, or a quality inferior to that contracted for.

Fifth. That in case of failure or deficiency in the quality or quantity of the Star Candles & Soap stipulated to be delivered, then the Assistant Commissary of Subsistence shall have power to supply the deficiency by purchase, and the said Wm Procter, Wm A. Procter J. Gamble & Samuel Lowry will be charged with the difference of cost.

Sixth. No member of Congress shall be admitted to any share herein, or any benefits to arise therefrom; and that this contract is not transferable.

In Witness Whereof, the undersigned have hereunto placed their hands and seals the day and date above written.

C. L. Kilburn Maj & C S (L S)
William Procter (L S)
Wm A Procter (L S)
James Gamble (L S)
Saml Lowry (L S)

WITNESSES:
H. Corbett
A. J. Mann

(QUADRUPLICATE)

(Copy of a contract signed on behalf of Procter & Gamble by the original partners, William Procter and James Gamble. Also signing were William's son, William A. Procter, who joined the firm in 1851, and Sam Lowry. Mr. Lowry was a third partner for a couple of years around the beginning of the Civil War. For reasons unknown, however, Mr. Lowry withdrew from the firm.)

Teacher's Note: See other side

Agreement
Procter & Gamble
Star Candles & Soap
For Camp Dennison Ohio
Expires
July 30th 1862

Articles of Agreement made this tenth day of March Eighteen Hundred and sixty two, between Major C. L. Kilburn Commissary of Subsistence in the service of the United States of America, of the one part, and Wm. Procter, Wm. A. Procter, J. Gamble & Samuel Lowry constituting the firm Procter & Gamble of Cincinnati County of Hamilton in the state of Ohio, of the other part.

This Agreement Witnesseth, that the said Major C. L. Kilburn Commissary of Subsistence, for and on behalf of the United States of America, and the said Wm. Procter, Wm. A. Procter, J. Gamble & Samuel Lowry their heirs, executors, and administrators, have mutually agreed, and by these presents do mutually covenant and agree, to and with each other, in manner following viz

First. That the said Wm. Procter, Wm. A. Procter, J. Gamble, & Samuel Lowry shall deliver at Camp Dennison Ohio Star Candles full weight, and soap in boxes of a good merchantable and wholesome quality, in such quantities as may be from time to time required for the troops, Camp Dennison Ohio on such days as shall be designated by the Assistant Commissary of Subsistence.

This contract shall be in force for 4-1/2 months, or such less time as the Commissary General may direct, commencing on the Fifteenth day of March eighteen hundred and sixty two & ending July the 30th 1862.

Second. The said Wm. Procter, Wm. A. Procter, J. Gamble & Samuel Lowry shall receive sixteen cents ~~and mills~~ per pound for every pound of Star Candles Five Cents and one mill per pound for every pound of soap delivered and accepted under this contract.

Third. Payment shall be made monthly for the amount of Star Candles & Soap furnished under this contract, but in the event of the Assistant Commissary of Subsistence being without funds then payment to be made as soon as funds may be received for that purpose.

Fourth. That whenever and as often as the Soap & Star Candles specified to be issued by this contract shall, in the opinion of the commanding officer, be unfit for issue, or of a quality inferior to that required by the contract, a survey shall be held thereon by two officers, to be designated by the commanding officer, and in case of disagreement, a third person shall be chosen by those two officers; the three thus appointed and chosen shall have power to reject such parts or the whole of the Star Candles & Soap as to them appear unfit for issue, or a quality inferior to that contracted for.

Fifth. That in case of failure or deficiency in the quality or quantity of the Star Candles & Soap stipulated to be delivered, then the Assistant Commissary of Subsistence shall have power to supply the deficiency by purchase, and the said Wm. Procter, Wm. A. Procter J. Gamble & Samuel Lowry will be charged with the difference of cost.

Sixth. No member of Congress shall be admitted to any share herein, or any benefits to arise therefrom; and that this contract is not transferable.

In Witness Whereof, the undersigned have hereunto placed their hands and seals the day and date above written.

C. L. Kilburn S.S.*
William Procter L.S.**
Wm. A. Procter L.S.
James Gamble L.S.
Sam Lowry L.S.

WITNESSES

* S.S. - Sworn Statement
** L.S. - Locus Sigilli - place of the seal

. . . My connection with the firm of Procter & Gamble began in 1854, seventeen years after they started in business. . .

The Civil War only added to the reputation of the firm and the growth of its business. The United States Government after a close investigation, decided that Procter & Gamble's soap was superior to all others for its needs, and they were given the contract for furnishing the armies of the West with soap during all the years of the war. They did a very large business during those years, and in order to meet the demand they were obliged to work night and day; it was the only factory in the city that was allowed to work at all during the reign of martial law here.

The Government contracts were taken for one thousand boxes at a time. As soon as the soap was ready to turn over the firm notified the Inspector, who visited the factory, emptied the soap from the boxes on to the scales, in order to test the weight, and never once failed to find it up to the standard marked on each one of their boxes from the beginning of their business—"Full Weight". The Government then took charge of the boxes and delivered the soap wherever needed. It was often said at the army camps that the only seats provided for them were the Procter & Gamble soap boxes, but they had plenty of them.

One of the fortunate things for the firm. . . or rather, one of the many instances of keen foresight so characteristic of the members of this firm in all its history, was the purchase by Mr. William A. Procter and Mr. James N. Gamble while on a trip to New Orleans just before the war, of a very large quantity of rosin—a necessary article in their business—at an exceedingly low price, $1.00 a barrel delivered in Cincinnati. . .

During the war rosin went up to eight, ten and fifteen dollars a barrel, and there was none to be had anywhere. Procter & Gamble were the only people who had any. . .

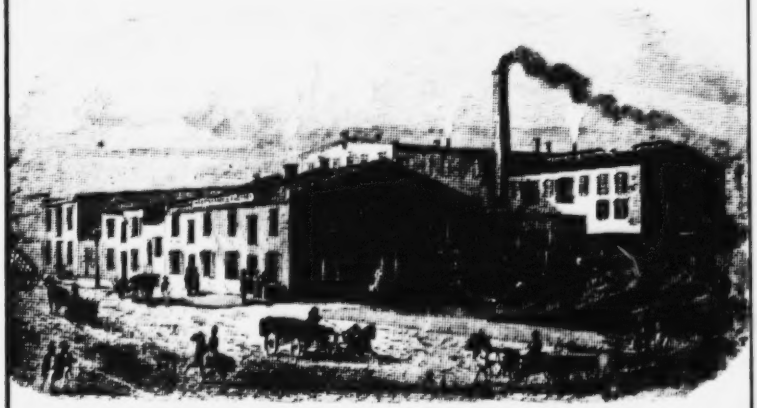
Reminiscenses Of John M. Donnelly, a P&G Employee (Hired - 1854)

Important to Government Contractors.—Attention is requested to a notice, of which the following is a copy, which has been posted on the door of the United States Commissary's office, No. 32 West Third street, requiring the oath of allegiance to be taken by all Government contractors:

NOTICE:

The oath of allegiance will in future be required from all parties receiving contracts, either verbal or written, from this office. And all parties now having contracts with this office, will be required (as soon as the forms can be prepared) to take the oath, or in default thereof, to be prepared to surrender their contracts, the abrogation of which I will promptly recommend to the Commissary-General of Subsistence. All employees in the Department in this city will also be required to take the oath. C.L. KILBURN,
Major and C.S.
February 10th, 1862.

Cincinnati Gazette Feb. 11, 1862 (Copy of a notice)



An early Procter & Gamble factory. It burned down in 1884.

Teacher's Note: See other side

Teacher's Note:

In 1854, John Donnelly went to work as a bookkeeper for P&G. He worked in the firm's office for more than 50 years. According to a newspaper interview on his 50th company anniversary (Cincinnati Post, October 27, 1904), he "puts in nine hours a day at the office and says he would rather be there than be idle."

In his reminiscences (P&G Archives) John Donnelly recalls the P&G supplies for the Union Army always passed inspection and were "Full Weight." Unfortunately, not all suppliers of goods for the Union Army were scrupulous about the quality of goods they produced. . . "cloth which went into uniforms sometimes disintegrated under the ravages of wind and rain, shoes fell apart." [1]

Because of this the federal government required all government contractors to take an oath of allegiance.

[1] P254 "An Economic History of the U.S." Fite/Reese

Articles of Agreement made and entered into this Second day of April anno Domini one thousand eight hundred and sixty two between First Lieutenant Charles Kreass an officer of the Eighth unit Regiment of United States Infantry of the one part and Charles Langenbein of the county of Hamilton and State of Ohio of the other part.

This agreement witnesseth that the said Lieutenant Charles Kreass for and on behalf of the United States of America and the said Charles Langenbein heirs executors and administrators have covenanted and agreed, and by these presents, do mutually covenant and agree, to and with each other as follows viz:

First — That the said Charles Langenbein heirs executors and administrators, shall supply, or cause to be supplied, and furnished at Cincinnati, Ohio such good and wholesome board the price of twenty six cents per day for each full days board and ten cents per day for each days lodging.

Second — It is clearly understood that the board stipulated to be furnished, under this contract, shall consist of three good, and wholesome meals per day; and that the lodging to be furnished shall be of such description, to be approved by the recruiting officer aforesaid.

Third — Should any difficulty arise respecting the fulfillment of each or any of the provisions of this contract, then the commanding officer is to appoint a disinterested person to meet one of the same description, to be appointed by the contractor. These two, thus approved, will have power to decide, on the quality of the board and lodging; but should they disagree, then a third person is to be chosen by the two already appointed the whole to act under oath, and the opinion of the majority to be final in the case.

Fourth — No member of Congress shall be admitted to any share herein, or any benefit to arise therefrom.

In witness whereof, the undersigned have hereunto placed their hand and seals, the day and date above written.

C R Faulhaber

Charles Langenbein
Charles 2 Kreass
1st Lieut 18th Inf.
Rec Officer

Copy of an actual Contract between the government and a private citizen regarding the boarding and feeding of Union recruits.

Teacher's Note: See other side

Articles of Agreement made and entered into this Second day of April animo Domini one thousand eight hundred and sixty two between First Lieutenant Charles L. Kneass an officer of the Eighth unit Regiment of United States Infantry, of the one part and Charles Langenbein of the county of Hamilton and State of Ohio of the other part.

This agreement witnesseth that the said Lieutenant Charles L. Kneass for and on behalf of the United States of America and the said Charles Langenbein heirs executors, and administrators have covenanted and agreed, and by these presents, do mutually covenant and agree, to and with each other as follows viz:

First. That the said Charles Langenbein heirs executors and administrators, shall supply, or cause to be supplied, and furnished at Cincinnati, Ohio such good and wholesome board the price of twenty-six cents per day for each full days board and ten cents per day for each days lodging.

Second. It is clearly understood that the board stipulated to be furnished, under this contract, shall consist of three good, and wholesome meals per day; and that the lodging to be furnished shall be of such description, as shall be approved by the recruiting officer aforesaid.

Third. Should any difficulty arise respecting the fulfillment of each or any of the provisions of this contract, then the commanding officer is to appoint a disinterested person to meet one of the same description, to be appointed by the contractor. These two, thus approved, will have power to decide, on the quality of the board and lodging; but should they disagree, then a third person is to be chosen by the two already appointed the whole to act under oath, and the opinion of the majority to be final in the case.

Fourth. No member of Congress shall be admitted to any share herein, or any benefit to arise therefrom.

In witness whereof, the undersigned have hereunto placed their hand and seals, the day and date above written.

Charles Langenbein (L.S.)
Charles L. Kneass (L.S.)
1st Lieut 18th Sup
Reg Officer

AMUSEMENTS.

Wood's Theater.
Corner Sixth and Vine Streets.

Manager, Geo. Wood; Stage Manager, G. H. Gilpray; Treasurer, C. T. Collins.

20 cents to Dress Circle; 15 cents to Gallery.

Third night of the Renowned Artiste, Miss ADAH ISAACS MENKEN.

WEDNESDAY EVENING, April 9th, will be presented the great drama of the
WHISTLER;
Or, The Fate of the Lily of St. Leonards.
The Whistler, (a savage Highland Youth,).....Miss Adah.
DANCE.....M'lle Aubrey.
After which a speciality, written expressly for the peculiar talent of Miss Adah, entitled
UNPROTECTED FEMALE.
Polly Crisp.....Miss Adah
Notice—Change of Time.—Doors open at quarter past 7 o'clock; performance commences at quarter to 8.

Smith & Ditson's Hall.

THE CONTINENTAL
OLD FOLKS,

THE MOST POPULAR CONCERT COMPANY in the world, all attired in ANCIENT COSTUMES, will give a series of their

Grand Old Fashioned Concerts,

COMMENCING ON

MONDAY EVENING, April 7th,

And continue during the week.

The Old Folks will be assisted by the unrivalled and world-renowned Songstress

Mrs. EMMA J. NICHOLS,

First appearance in Cincinnati since her European Tour.

Mr. J. T. GULICK,

The great American Basso, and other eminent Solo Vocalists.

GRANNY SLOCUM, AUNT RACHEL and COUSIN REUBIN will also be present in all their Antiquities, and "JINK in the SINGS."

Tickets 25 cents; Children 15 cents.

Doors open at 7 o'clock; commence at 7½.

Afternoon Concerts on Wednesday and Saturday at 3 P. M., for the especial accommodation of Ladies and Children. apt-6t

HOTELS.

HENRIE HOUSE,
THIRD STREET, NEAR MAIN.—Having undergone repairs, is now capable of entertaining guests as comfortably as any hotel in the city. During the war the fare will be ONLY ONE DOLLAR PER DAY.

Located in the business part of the city makes it a desirable stopping place for the merchant or business man to stop at. JAMES WATSON, Proprietor.
mh28-1m

STEAMSHIPS.

STEAMSHIP GREAT EASTERN.

From New York to Liverpool,

THE STEAMSHIP

Great Eastern,

WALTER PATON, Commander,

WILL BE DISPATCHED

FROM LIVERPOOL,	FROM NEW YORK,
Saturday, April 5.	Saturday, April 26.
Tuesday, May 19.	Tuesday, June 9.

FIRST CABIN, from.....$95 to $135

Each berth, according to size, situation and accommodation of the State Rooms; all having the same privileges in the Saloons and in regard to meals and attendance. Suits of apartments for families may be engaged by special agreement.

Teacher's Note:

These ads reflect the prices of the day, making the 26¢ per day for board and 10¢ per day for lodging seem in line.

CITY MATTERS.

HIGHLY IMPORTANT FROM KENTUCKY.

Martial Law Proclaimed in Cincinnati, Covington and Newport

PROCLAMATION.

The undersigned, by order of Major-General Wright, assumes command of Cincinnati, Covington, and Newport.

It is but fair to inform the citizens that an active, daring and powerful enemy threatens them with every consequence of war, yet the cities must be defended and their inhabitants must assist in the preparation.

Patriotism, duty, honor, self-preservation, call them to the labor and it must be performed equally by all classes.

First. All business must be suspended at 9 o'clock to-day. Every business house must be closed.

Second. Under the direction of the Mayor, the citizens must within an hour after the suspension of business (10 o'clock) A. M., assemble in convenient public places, ready for orders. As soon as possible they will then be assigned to their work.

This labor ought to be that of love, and the undersigned trusts and believes it will be so. Anyhow it must be done.

The willing shall be properly credited; the unwilling promptly visited. The principle adopted is, citizens for the labor, soldiers for the battle.

Third. The ferryboats will cease plying the river after four o'clock A.M., until further orders.

Martial Law is hereby proclaimed in the three cities, but until they can be relieved by the military, the injunction of this proclamation will be executed by the police.

LEW. WALLACE,
Major-General Commanding.

Cincinnati Gazette, September 2, 1862

FEED THE SOLDIERS.

An appeal is made to the ladies of Cincinnati, to aid in providing meals for the soldiers, now rushing hither for the defense of our homes. The Commissary Department, under the management of that efficient officer, Major KILBURN, is vigorous in the performance of its labors; but something better than Government rations should be spread before the noble patriots who are coming forward. Bread is an important article, and of this large quantities are needed. Hams, boiled are also desirable. But the ladies will know what to furnish, and they will be prompt and liberal in supplying the demand. It is only necessary to suggest that their services are needed. Contributions should be sent to the Fifth Street Market House, where a table is constantly spread.

Cincinnati Gazette, September 5, 1862

(Copies of articles in an 1862 Cincinnati newspaper)

Teacher's Note: See other side

Teacher's Note

In September, 1862, Cincinnati was in danger of attack by Confederate troops led by General E. Kirby Smith. The threat lasted for approximately 10 days, during which time martial law was declared and citizens were called on to lend support.

INTERNAL REVENUE.
Second Collection District of Ohio.

Cincinnati, 2d [illegible] 1863.

Received, of Jas Gamble

Fifteen hundred and Eleven Dollars, 10 Cents,

being the amount of Taxes returned by the Assessor on Annual List for 1863.

Class A, Income Tax on	$30,222.00	@ 5 p. c.			1511	10		
" " do. do.	$	@						
" " do. do.	$	@						
" C, Carriages, 1 Horse, valued @ $75.00 or over, $1.00 each								
" " " 2 Horses, valued @		$						
" " Billiard Tables kept for use $10.00								
" " Oz. Troy of Plate of Silver, @ 3 cents per oz.								

Division 4

R. M. W. TAYLOR, Collector 2d District Ohio.

Per [illegible] Deputy.

Moore, Wilstach, Keys & Co. Printers, Cin.

Receipt for income tax paid by James Gamble in 1863.

Teacher's Note: See other side

Teacher's Note:

The country's first federal income taxes were supplementary emergency measures of the Civil War period. A revenue act was passed in 1861, and other acts followed. The tax ended in 1872 because it was unpopular, and because the need for revenue had decreased.

Other tax laws were attempted, then on October 3, 1913, the federal income tax bill was signed into law by President Woodrow Wilson.
(From: World Book Encyclopedia)

Historical Research Questions

You are now historians preparing to use primary source documents to answer questions that will help you develop insights into how events of the Civil War affected everyday people and commerce even in cities where no battles were fought.

These documents come from the National Archives, the archives of The Procter & Gamble Company, from newspaper records, and from the Cincinnati Historical Society. Some of the documents deal with business' role of supplying the Union Army. Other documents deal with the role of individual citizens.

In writing history, a series of events (in chronological order) and sources of information (hopefully accurate) are important. The questions below can be answered only by piecing together combinations of information from the documents. Exact answers may not be stated as direct responses to the questions below—but the answers are in the documents. (Let one person in your group be the recorder, but make sure that person is also involved in the search for answers.) In developing your answers, be sure to identify the documents you used.

1. How did the federal government recruit companies to provide equipment and supplies for the Union Army during the Civil War?
2. What were some of the supplies needed by the army? List several items.
3. What did the Union government require of each contractor?
4. For how long a period did the contracts last?
5. What company supplied soap to the Union Army? What else did the company supply? What important raw material did this company need to fulfill their contract for soap?
6. What two basic reasons led the Union Army to contract with Procter & Gamble to provide supplies to the Union Army?
7. How were disagreements between the government and contractors settled?
8. Who was required to take the oath of allegiance?
9. Could members of Congress contract to provide supplies? Why?
10. What was the major office in charge of securing equipment and supplies for the Union Army? Who delivered the supplies to the soldiers?
11. Name one way Union recruits were housed and fed.
12. What did their board include? How much did this cost? How much did the lodging cost?
13. In what ways did citizens participate in the war effort?
14. What form of taxation was first levied during the Civil War?

Suggested Answers to Historical Research Questions

1. The federal government advertised widely through newspaper notices and bulletins posted throughout the North for companies willing to submit bids for contracts to supply the Union Army. (DOCUMENT I)
2. Some of the supplies included salted pork, bacon, ham, beef, bread, white beans, rice, coffee, tea, sugar, candles, soap, salt, molasses, and dried apples. (DOCUMENT I)
3. The contractor was to submit a sealed bid or proposal, and a sample of his goods when practical. Once the contract was secured the goods were to be shipped in boxes, marked with the contractor's name and strapped shut. Securities had to be posted sometimes and certificates of inspection obtained for the meat supplies. Contractors were to package and deliver each box to the contracted destination at no additional charge. (DOCUMENT I)
4. Contracts varied in length of time: 4½ months (DOCUMENT I), 6 months (DOCUMENT II).
5. Procter & Gamble supplied soap for the Union Army. They also supplied Star Candles. (DOCUMENT II) Rosin was the raw material needed to maké soap. (DOCUMENT III)
6. Procter & Gamble had acquired large amounts of rosin, a material essential in 19th century soapmaking, at very low costs before the war. After the war's outbreak, rosin (which came primarily from the Southern States) was scarce and expensive. As a result, P&G was able to produce and sell soap at a cost far below that of any competitor. Additionally, the firm complied with all government inspections and passed all tests for providing quality products at full weight. (DOCUMENT III)

   (There is no information suggesting a similar supply advantage of raw materials essential for producing candles. Most likely, P&G was sometimes able to provide the lowest bid for candles, and sometimes other companies were.)
7. In case of disagreements between the government and contractors (i.e., over quality, etc.) the commanding officer designated two officers to review the matter; if they could not agree they chose a third person. (DOCUMENT II)
8. All government contractors had to take an oath of allegiance. (DOCUMENT III)
9. Members of Congress could not contract to provide supplies. (No reason is given but students can speculate on the possible opportunities for self-interest, corruption, bribery, etc.) (DOCUMENT II)
10. The Office of the Commissary of Subsistence (DOCUMENT I, II). Contractors delivered supplies to the Army; none of the documents say how the goods were to be delivered to the soldiers, presumably the Army would do that.
11. Individual citizens signed a contract with the Army to provide soldiers board and lodging. (DOCUMENT IV)
12. The board included "three good and wholesome meals per day". Cost was 26¢ per day for this board; 10¢ per day was for lodging. (DOCUMENT IV)

13. Citizens participated by supplying food for the soldiers, assembling to do manual labor in building defenses for their city. (DOCUMENT V)
14. The country's first federal income tax. (DOCUMENT VI)

ACTIVITY I (Point 2)

SUGGESTED POINTS TO CONSIDER

Advantages:
1. business for the firm
2. endorsement as a reputable firm which passed strict government inspection
3. wide distribution of the company's product and label, and subsequent name recognition for the product by a large, additional groups of consumers

Disadvantages:
1. providing all packaging and shipping at no charge
2. any disputes were to be settled by a disinterested person (appointed by the government), who might not be familiar with the true market value of the products.
3. government inspection

ACTIVITY II (Point 1)

SUGGESTED ANSWERS:

DOCUMENTS I-III:	government contractors or employees of contractors
DOCUMENT III:	oath of allegiance, employees of the U.S. Commissary's office, same oath
DOCUMENT IV:	provided boarding and lodging for U.S. recruits
DOCUMENT V:	supplied food for the soldiers, did manual labor to defend their city, observed Martial Law.
DOCUMENT VI:	paid income tax

USING PERSPECTIVES TO DISCUSS ECONOMIC CONCEPTS AS A KEY TO HISTORICAL DEVELOPMENTS

The Civil War unit contains examples of economic concepts as "played out" through the experience of one company. These concepts are highlighted in the following discussion.

The Civil War can be used to discuss this economic fact of life: *In order to substantially increase its purchases of war-related goods and services, a government must effect a substantial transfer of goods and services away from the private sector (business and consumer consumption) to the public sector (governmental consumption—national, state and local).*

Stress the fact that the distribution of resources between private and public use is an important issue: for if limited resources are dedicated to public uses, the private sector more than likely will have to do without. Wars and other emergencies can cause dramatic increases in the need for the limited goods and resources of the marketplace. At those times, and with the overall common good in mind, it often becomes necessary for the government to transfer resources from the private sector to combat national emergencies.

Review ways in which such transfers can be accomplished. Some possibilities are:

1. A governmental body can order the private sector to produce war-related goods with resources previously used for the production of consumer goods and services. Ask for student reactions to this approach. You may then want to make some amplifying comments such as: This approach is not always effective, since it can cause "underground" or hidden exchanges between buyers and sellers of consumer goods and services. Further, such a measure is not consistent with democratic principles.

2. The government can appeal to the common good and patriotism of the citizens (this approach presumably was used during the Civil War). Ask students for their suggestions on how they would appeal to a person's patriotism.

3. The public sector (governmental bodies) can outbid the private sector in the marketplace. Through this approach, a governmental body would obtain goods and services by paying more than consumers are willing to pay or by guaranteeing sellers a very substantial purchase at current market prices. Point out the appeal of this approach, since it relieves the seller of the uncertain tides of the marketplace.

By guaranteeing prices and profits, the government removed products from the uncertainty of the marketplace and thereby encouraged the production of additional goods and services (beyond civilian needs) which were required to wage the war. In most cases, the possibility of higher profits encourages companies to produce more and improve the means of production. With a guaranteed market (government contracts), companies are encouraged to invest the money needed to improve current technologies and invent new production techniques. Such technological advances can often be adapted later for peace time use(see Perspectives unit on World War II).

4. A government can impose a tax which would reduce the purchasing power of the private sector and increase the purchasing power of the government. This was done during the Civil War by the imposition of the first income tax. Explain that the introduction of the nation's first income tax during the Civil War did two things: a) it reduced the purchasing power of the private sector and b) it increased the purchasing power of the public sector, making it easier for the military to compete with the civilian population for goods and services.

5. The government can ration the amount of goods a consumer could purchase. This was one of the methods used in World War II.

The Civil War unit contains documents which illustrate the use of techniques 3 and 4 as discussed previously.

Point out that the Civil War also had an impact on post-war civilian markets. Soldiers in the war zones became familiar with products not widely available in their home towns. After returning home, their demand for these products contributed to the expanding market for products and services that were previously available only in limited areas of the country.

An interesting discussion can be generated by breaking the class into "family" groups and asking them to come up with ideas for transferring existing family funds in view of a calamity such as an expensive illness or a major pending purchase such as a new car.

Quiz - The Civil War

1. How did the federal government find companies to provide equipment and supplies for the Union Army?

2. How did a business go about getting contracts to sell equipment and supplies to the federal government during the Civil War?

3. Based on the documents used in this unit, name at least five specific items supplied to the Union Army.

4. What major government office was responsible for securing equipment and supplies for the Union Army?

5. Who was required to take the Oath of Allegiance?

6. How were disagreements between the federal government and contractors settled?

7. What is Martial Law? How did it apply to Cincinnati during the Civil War?

8. What form of taxation was first levied during the Civil War?

9. Name at least three ways citizens in the border city of Cincinnati participated in the war effort.

Teacher's Note: See other side

ANSWERS

1. The federal government advertised widely through newspaper notices and posted bulletins.
2. A business submitted a sealed proposal along with a sample, when practical.
3. Any five of the following: beef, bacon, tea, sugar, coffee, soap, star candles, flour, pilot bread, white beans, peas, molasses.
4. The Office of the Comissary or the Commissary's Office.
5. All government contractors had to take the Oath of Allegiance.
6. In case of disagreements between the government and contractors (i.e., over quality, etc.), the commanding officer designated two officers to review the matter; if they could not agree, they chose a third person.
7. Martial law is a law passed in time of emergency and enforced by the military authority in command. It was passed in Cincinnati when the city was threatened by invasion from Confederate forces.
8. Federal income tax.
9. Citizens participated by a) boarding soldiers in their homes; b) providing meals for soldiers; c) assembling to do manual labor; d) paying income tax.